

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES PARTNERSHIP

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ Mo _____ Day _____ Year _____ and ending _____ Mo _____ Day _____ Year _____

This form is to be used to report any change to the New Hampshire Business Profits Tax return caused by a final determination of an Internal Revenue Service Examination only. **DO NOT USE THIS FORM TO AMEND A RETURN.**

STEP 1 Print or Type	NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER OR DEPARTMENT IDENTIFICATION NUMBER
	NAME OF PARTNERSHIP, ESTATE OR TRUST	
	NUMBER & STREET ADDRESS	
	ADDRESS (Continued)	
	CITY OR TOWN, STATE AND ZIP CODE	

STEP 2 Figure Your Tax	1	INCOME AND DEDUCTIONS as originally filed or previously adjusted		
	(a)	Ordinary income (loss) from trade or business activities.....	1(a)	
	(b)	Net income (loss) from rental real estate activities.....	1(b)	
	(c)	Net income (loss) from other rental activities	1(c)	
	(d)	Portfolio income (loss).....	1(d)	
	(e)	Guaranteed payments to partners.....	1(e)	
	(f)	Other income or (loss) from partnership activities Not Included in Lines 1(a) - 1(e)	1(f)	
	(g)	Partnership deductions from Federal Form 1065, Schedule K	1(g)	
	(h)	TOTAL - Combine Lines 1(a) - 1(g) as originally filed or previously adjusted	1(h)	
	2	NET GAIN (LOSS) FROM SALE OF ASSETS as originally filed or previously adjusted	2	
	3	INSTALLMENT GAIN (LOSS) as originally filed or previously adjusted	3	
	4	SEPARATE ENTITY ADJUSTMENT as originally filed or previously adjusted	4	
	5	GROSS BUSINESS PROFITS as originally filed or previously adjusted (Combine Lines 1(h), 2, 3 and 4)	5	
	6	INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1)	6	
7	SUBTOTAL (Line 5 adjusted by Line 6). If a loss show in parenthesis	7		
8	COMPENSATION DEDUCTION FOR PERSONAL SERVICES	8		
9	GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS	9		
	10	ADDITIONS AND DEDUCTIONS		
	(a)	As originally filed or previously adjusted	10(a)	
	(b)	Adjustments to additions from Page 2, Section 2, Line 2.....	10(b)	
	(c)	Adjustments to deductions from Page 2, Section 3, Line 3.....	10(c)	
	(d)	Total adjusted additions and deductions [Combine Lines 10(a), 10(b) and 10(c)]	10(d)	
	11	ADJUSTED GROSS BUSINESS PROFITS [Line 9 adjusted by Line 10(d)] (If negative show in parenthesis) ..	11	
	12	NEW HAMPSHIRE APPORTIONMENT (From DP-80, Line 5. Express as a decimal to 6 places) If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here <input type="checkbox"/> and attach a revised DP-80.....	12	
	13	NEW HAMPSHIRE TAXABLE BUSINESS PROFITS (Line 11 x Line 12)	13	
	14	NEW HAMPSHIRE BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS	14	
		(Line 13 x tax rate, see DP-87 instructions)		
	15	Credits allowed under RSA 77-A:5 as originally filed or previously adjusted	15	
	16	Subtotal (Line 14 minus Line 15)	16	
	17	BET Credit as originally filed or previously adjusted	17	
	18	Balance of Business Enterprise Tax due (Page 2, Section 4, Line F) [if Line F is NEGATIVE, ENTER ZERO] ...	18	
19	NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted	19		
20	Balance of tax due (Line 16 minus Line 17 plus Line 18 minus Line 19)	20		
21	Interest due (see DP-87 instructions)	21		
22	Balance due (Line 20 plus Line 21)	22		
23	Refund due (If Line 20 is negative, enter here)	23		

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X

X

FOR DRA USE ONLY

SIGNATURE (IN INK) OF TAXPAYER

DATE

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

MAIL
TO: NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 6 1

SECTION 2 IRS ADJUSTMENTS TO ADDITIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 10(b)..... 2

SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 10(c)..... 3

SECTION 4 IRS ADJUSTMENTS TO BUSINESS ENTERPRISE TAX

A	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4)	
B	Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80)	
C	NH TEVTB as adjusted by IRS Adjustments (Line A adjusted by Line B)	
D	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line C x tax rate, see DP-87 instructions)	
E	NH Business Enterprise Tax as originally filed or previously adjusted	
F	Balance of Business Enterprise Tax due (Enter amount on Page 1, Line 18. If NEGATIVE, ENTER ZERO on Line 18.)	